

Year-End Report No. 9 - Analysis of Change in Fund Balance

Purpose

Report No. 9, Analysis of Change in Fund Balance, (also known as the Statement of Operations), provides the beginning Fund Balance for the fiscal year, plus any additions (e.g., revenues), less deductions (e.g., expenditures), to determine the ending Fund Balance. Agencies/Departments must prepare Report No. 9 when they account for any one of the following:

- a. A non-governmental cost fund in its entirety.
- b. An account within a non-governmental cost fund, such as accounts in the Federal Trust Fund (e.g., Fund 0890) and Special Deposit Fund (e.g., Fund 0942).
- c. Non-Treasury Trust Funds – Non-Treasury Trust Funds include all money outside the State Treasury and all Agency Trust Funds Cash (e.g., Fund 0990).

Reference Documents

- ★ Job Aid FISCal.254 – Analysis of Change of Fund Balance Report
- ★ Report No. 7, Pre-Closing Trial Balance
- ★ Report No. 8, Post-Closing Trial Balance
- ★ Report No. 20, Statement of Financial Condition
- ★ SAM Section [7963](#)
- ★ Finance Year-End Training – Presentation – Session 2, Report No. 8
- ★ DOF [eLearning YE-Report No. 7](#)
- ★ [Chart of Accounts Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FISCal Resources for Accounting web page)
- ★ State Controller's Office Year-End Financial Reports Procedure Manual (Budgetary/Legal) – refer to Nongovernmental Cost Funds chapter
- ★ Year-End Reporting Checklist

How to Prepare

Report No. 9 is generated in FISCal. Follow the steps in Job Aid FISCal.254 to generate the report. Below is a summary of the criteria to run the report.

Navigation: Main Menu → FISCal Processes → FISCal Report → GL Reports → Analysis of Change in Fund Balance

How to Prepare (Cont.)

Parameters: Business Unit, Fund Tree, Fund Node, Ledger, and As-of Date.

No data will appear in the report unless the BUDLEGAL ledger (BLL) allocation process has been run.

How to Validate

To validate the completeness and accuracy of Report No. 9:

- 1** - Review report header information, including the As of Date.
- 2** - Validate the Business Unit and Fund number and title.
- 3** - Adjustment Period 998 must be included in the report.
- 4** - Account numbers and titles must be in Legacy UCM values.
- 5** - Reconcile Revenue and Appropriated Expenses account balances to the Report No. 7.
- 6** - Beginning Fund Balance must equal the prior year's ending Fund Balance on the Report No. 9. Any discrepancies must be footnoted with an explanation of the changes made subsequent to the submission of the prior year's financial statements.
- 7** - Ending Fund Balance must equal the Fund Balance shown on Report No. 20, as well as the Fund Balance on Report No. 8.

Note: Federal Trust Fund (Fund 0890)

- I** - For Federal Trust Funds, Report No. 9 will not display Beginning Fund Balance and Ending Fund Balance lines since they must have zero balances. If a Fund Balance exists, the agency/department should research and resolve the issue prior to closing and submitting their financial reports.
- II** - Reconcile Revenue and Appropriated Expenses account balances to Report No. 7. In addition, Revenue must equal Appropriated Expenses on Report No. 7.

Revenue accruals (A-9) for fund 0890 may need to be posted in period 998 to ensure Revenue equals Appropriated Expenses:

- COA – A-9 Revenue Accrual:
 - Dr. Account 1260000 - Due From Federal Government
 - Cr. Account 4400000 - Federal Government Receipts
- UCM – A-9 Revenue Accrual:
 - Dr. GL 1510 – Due From Federal Government
 - Cr. GL 8000 – Revenue
- III** - Since Revenue equals Appropriated Expenses, there will not be a Fund Balance amount displayed on Report No. 9 and Report No. 8.

Important Notes/Tips

- ★ Fund 0890, Report No. 9 must have zero Beginning and Ending Fund Balances.
 - Variances between Revenue and Appropriated Expenses may be due to accounts 4902000 – Unappropriated Federal Receipts and account 5902000 – Federal Refunds to Reverted Appropriations not netting to zero.
- ★ For non-shared funds, the 65 account will not appear in Report No. 9 as it does not close out to Fund Balance.
- ★ Beginning Fund Balance must equal the ending Fund Balance from the prior year's Report No. 9.
- ★ If your agency/department made entries that changed the prior year's ending Fund Balance reported to SCO, the beginning Fund Balance and prior year adjustment accounts on Report No. 9 must be footnoted to explain the difference.
- ★ SCO will refer to Report No. 9 to obtain additional information that may help resolve any Report No. 7 discrepancies.

Report Preparation Guide

For illustration purposes, below is a Report No. 9 sample.

<div style="display: flex; justify-content: space-between; align-items: center;"> 1 <div> REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX-XX As of 06/30/20XX </div> </div>		
Business Unit: 1234 - Department of Training Fund: 0942- Special Deposit Fund Subfund: 2	Report ID: RPTGL113 Run Date: 8/20/20XX Run Time: 12:01:10	<div style="border: 1px solid blue; padding: 2px;"> 3 Adjustment Period: 998 </div>

Account Number	Account Title	Total
5530	Fund Balance - Unappropriated, July 1, 2020	6,165,404.90 6
<div style="display: flex; justify-content: space-between;"> <div style="width: 10%;"> 5 8000 </div> <div style="width: 50%;"> Additions: Revenue 3,952,475.41 (a) Total Additions </div> <div style="width: 40%; text-align: right;"> 3,952,475.41 </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 10%;">9000</div> <div style="width: 50%;"> Deductions: Appropriated Expenses 2,702,152.17 (b) Total Deductions </div> <div style="width: 40%; text-align: right;"> 2,702,152.17 </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 10%;"></div> <div style="width: 50%;"> Adjustments to Fund Balance: Total Adjustments </div> <div style="width: 40%; text-align: right;"> 0.00 </div> </div>		
5530	Fund Balance - Unappropriated, June 30, 2021	7,415,728.14 7

Name of Contact Person (Type or Print)	Telephone Number
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Report Preparation Guide

For illustration purposes, below is a Report No. 7 sample to reconcile to Report No. 9.

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 0942
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0942 - Special Deposit Fund
Subfund:

Report ID: RPTGL068
Run Date: 8/20/20XX
Run Time: 14:59:18
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	122,916.43	
1210	SMIF Deposits	7,605,000.00	
1311	AR - Abatements	42.78	
1410	Due From Other Funds	115,322.90	
3010	Accounts Payable		262,569.70
3114	Due to Other Funds - Current		68,250.68
3115	Due to Other Approps - Same Fund		41,993.16
3290	Due to Other Govt Entities		56,121.62
5530	Fund Balance - Unappropriated		6,165,404.90
65	Unapp InterUnit Transfers	1,381.19	
8000	Revenue		3,952,475.41
9000	Appropriated Expenses	2,702,152.17	
Fund	0942	10,546,815.47	10,546,815.47

Note: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.

For illustration purposes, below is a Prior Year's Report No. 9 sample.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Training - 1234
Fund 0942
Fiscal Year 20XX-20XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0942- Special Deposit Fund
Subfund:

Report ID: RPTGL113
Run Date: 8/20/20XX
Run Time: 12:01:10
Adjustment Period: 998

Account Number	Account Title	Total
5530	Fund Balance - Unappropriated, July 1, 2019	6,060,404.90
8000	Additions: Revenue	3,453,475.41
	Total Additions	3,453,475.41
9000	Deductions: Appropriated Expenses	3,348,475.41
	Total Deductions	3,348,475.41
	Adjustments to Fund Balance: Total Adjustments	0.00
0942	Fund Balance - Unappropriated, June 30, 2020	6,165,404.90

Report Preparation Guide

For illustration purposes, below is a Report No. 8 sample used to reconcile to Report No. 9.

REPORT 8 POST-CLOSING TRIAL BALANCE			
Department of Training - 1234			
Fund 0942			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL069
Fund:	0942 - Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	14:59:18
		Adjustment Period:	998
ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	122,916.43	
1210	SMIF Deposits	7,605,000.00	
1311	AR - Abatements	42.78	
1410	Due From Other Funds	115,322.90	
3010	Accounts Payable		262,569.70
3114	Due to Other Funds - Current		68,250.68
3115	Due to Other Approps - Same Fund		41,993.16
3290	Due to Other Govt Entities		56,121.62
5530	Fund Balance - Unappropriated		7,415,728.14
65	Unapp InterUnit Transfers	1,381.19	
Fund	0942	7,844,663.30	7,844,663.30

Note: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.

For illustration purposes, below is a Report No. 20 sample used to reconcile to Report No. 9.

REPORT 20 - STATEMENT OF FINANCIAL CONDITION

Department of Training - 1234

Fund 0942

Fiscal Year 20XX-XX

As of 06/30/20XX

Business Unit : 1234 - Department of Training

Fund : 0942 - Special Deposit Fund

Subfund :

Report ID : RPTGL077

Run Date : 8/23/20XX

Run Time : 09:39:38

Adjustment Peric 998

Assets

Account	Account Title	Balance
*65	Unapp InterUnit Transfers	1,381.19
1110	General Cash - CTS Accounts	122,916.43
1210	SMIF Deposits	7,605,000.00
1311	AR - Abatements	42.78
1410	Due from Other Funds	115,322.90
	Total Assets	7,844,663.30

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	262,569.70
3114	Due to Other Funds - Current	68,250.68
3115	Due to Other Appropriations- Same Fund	41,993.16
3290	Due to Other Govt Entities	56,121.62
5530	Fund Balance - Unappropriated	7,415,728.14
	Total Liabilities	428,935.16
	Total Fund Equity	7,415,728.14
	Total Liabilities & Fund Equity	7,844,663.30

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Prepared by Department of Finance, Fiscal Systems and Consulting Unit

01/30/2023

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Report Preparation Guide

For illustration purposes, below is a Report No. 9 sample for Federal Trust Fund.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Training - 1234

Fund 0890

Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0890- Federal Trust Fund
Subfund:

Report ID: RPTGL113
Run Date: 8/20/20XX
Run Time: 12:01:10
Adjustment Period: 998

Account Number	Account Title	Total
<i>I - No Beginning Fund Balance line</i>		
8000	Additions: Revenue	153,266,982.74
II	Total Additions	153,266,982.74
9000	Deductions: Appropriated Expenses	153,266,982.74
	Total Deductions	153,266,982.74
Adjustments to Fund Balance: Total Adjustments		<div style="text-align: center;">III</div> 0.00
<i>I - No Ending Fund Balance line</i>		

For illustration purposes, below is a Report No. 7 sample for Federal Trust Fund.

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234

Fund 0890

Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0890 - Federal Trust Fund
Subfund:

Report ID: RPTGL068
Run Date: 8/20/20XX
Run Time: 14:59:18
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	28,333.00	
1311	AR - Abatements	132,275.00	
1319	AR - Other	4,501.00	
1410	Due From Other Funds	1,097,845.73	
1510	Due From Federal Government	24,262,392.66	
1600	Provision For Deferred AR		4,501.00*
3010	Accounts Payable		301,754.35
3114	Due to Other Funds - Current		382,503.99
3220	Due to Local Governments		23,885,448.00
3290	Due to Other Govt Entities		1,710,128.00
65	Unapp InterUnit Transfers	758,987.95	
8000	Revenue	153,266,982.74	153,266,982.74
9000	Appropriated Expenses	153,266,982.74	
Fund	0890	179,551,318.08	179,551,318.08

Note: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.

Report Preparation Guide

For illustration purposes, below is a Report No. 8 sample for Federal Trust Fund.

REPORT 8 - POST-CLOSING TRIAL BALANCE			
Department of Training - 1234			
Fund 0890			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL069
Fund:	0890 - Federal Trust Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	14:59:18
		Adjustment Period:	998
ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	28,333.00	
1311	AR - Abatements	132,275.00	
1319	AR - Other	4,501.00	
1410	Due From Other Funds	1,097,845.73	
1510	Due From Federal Government	24,262,392.66	
1600	Provision For Deferred AR		4,501.00 *
3010	Accounts Payable		301,754.35
3114	Due to Other Funds - Current		382,503.99
3220	Due to Local Governments		23,885,448.00
3290	Due to Other Govt Entities		1,710,128.00
65	Unapp InterUnit Transfers	758,987.95	
<i>III - No Fund Balance is displayed</i>			
Fund	0890	26,284,335.34	26,284,335.34
Note: GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.			